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U. S. DEPT. OF AGRICULTURE

Re: Disposition records and annual audits of postage stamps, street car tickets and tokens, etc.

\*This memorandum supersedes Field Memorandum SCS #590 and Supplements A and B.

disposed of on the disposition record equals the amount of the covering voucher), the form should be forwarded to the applicable Budget and Finance Division for attachment to the pertinent voucher.

Near the close of each fiscal year, Budget and Finance Divisions shall partially complete in duplicate the form "Audit of \_\_\_\_\_ Account" (Form SCS-613). Information necessary to partially complete this form may be obtained from the applicable acquisition and audit record (Form SCS-612). The original of the form should be forwarded to all offices which possess stamps, tokens, or other similar items. The carbon copy shall be retained for follow-up purposes. The original form SCS-613, "Audit of \_\_\_\_\_ Account", shall be completed in the pertinent field office to show the value of stamps or tokens used and on hand. The original of the form may be signed by any responsible employee at the pertinent location except the person having actual custody of the stamps or other similar items. The form should be certified as of June 30 and returned to the Budget and Finance Division for preparation of the annual report.

The forms prescribed above constitute an internal audit. The disposition records and internal audit forms prescribed herein should be maintained on a value basis only--not on a denomination basis. Offices now maintaining disposition records on a denomination basis may, if considered desirable by the regional office, continue to do so until the present supply of stamps or tokens or other items are disposed of. All new purchases of these items, however, shall be disposed of on a value basis.

Necessary copies of Forms SCS-611, 612, and 613 should be mimeographed until such time as printed forms may become available.

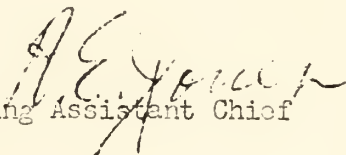
Regional Fiscal Inspectors shall continue to audit stamp accounts, car token accounts, etc. in their regular inspections of field offices. The internal control procedure prescribed above is designed to provide an annual audit of all offices without making a special trip to some of the smaller offices which may not have had a regular fiscal inspection during the year.

Regional Administrative Services Divisions shall not be required to complete the annual audit report (Form SCS-613) but instead the stamp accounts, car token accounts, etc. maintained by regional office mail rooms and supply centers shall be audited by a member of the Regional Budget and Finance Division. This same procedure will also be followed in the Washington office.

As soon as possible after the close of each fiscal year, but not later than August 31, Regional Budget and Finance Divisions shall submit a statement in the following form:

I certify that, during the fiscal year ending June 30, 19 \_\_\_\_, an audit was made of all postage stamp, car token, toll bridge ticket, scrip book and similar accounts in Region \_\_\_\_ and that all accounts were in order or that any shortages have been adjusted by refunds by the responsible employee(s) or that the employee(s) has/have been relieved of liability by the Chief of the Service.

If shortages are discovered in accounts, the custodian should generally be required to adjust the account by making refund in money or in kind. The latter method is preferable. However, if refund is made in money, the amount must be deposited to Miscellaneous Receipts. In unusual cases where it would obviously be unfair to require refund from the custodian, relief may be granted by the Chief of the Service. In requesting relief, the facts of the case must be carefully explained and the submission must be signed by the Regional Conservator.

  
Acting Assistant Chief

Attachments (3)











## ACQUISITION AND AUDIT RECORD

Location \_\_\_\_\_

Vo. No.	P. O. No.	Amount	Date Disposition Record Received	Audited by	Remarks



AUDIT OF \_\_\_\_\_ ACCOUNT

Location \_\_\_\_\_

Date \_\_\_\_\_

<u>Voucher</u> <u>Number</u>	<u>Acquisition</u> <u>Date</u>	<u>Amount</u> <u>Received</u>	<u>Amount</u> <u>Used</u>	<u>Balance</u>
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Total		xxx	xxx	\$ _____
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Value of _____ actually on hand as of above date				\$ _____
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Difference

I certify that the above  
statement is true and correct.

\_\_\_\_\_

